



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Dennis Wideman  
DOCKET NO.: 11-05787.001-R-1  
PARCEL NO.: 23-15-17-216-002-0000

The parties of record before the Property Tax Appeal Board are Dennis Wideman, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$11,163  
**IMPR.:** \$48,914  
**TOTAL:** \$60,077

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed this 2011 appeal from a decision of the Property Tax Appeal Board concerning the 2010 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a split-level single family dwelling with 1,901 square feet of living area. The dwelling was constructed in 1995 and is approximately 16 years old. The home has a brick and vinyl exterior construction, central air conditioning, a fireplace and a 438 square foot,

two-car, attached garage. The property has an 11,100 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with split-level dwellings that range in size from 1,760 to 2,087 square feet of living area. The comparable dwellings have brick and vinyl exterior construction and range in age from 9 to 21 years old. The appellant indicated these properties were located from 1 to 3 blocks from the subject property. Each comparable has central air conditioning and a two-car attached garage that ranging in size from 450 to 506 square feet of building area. Three comparables have a fireplace and one comparable has a partial basement. These properties have improvement assessments ranging from \$37,655 to \$47,487 or from \$18.04 to \$23.88 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$43,248 or \$22.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,077. The subject property has an improvement assessment of \$48,914 or \$25.73 per square foot of living area. In support of its contention of the correct assessment the board of review through the Township of Crete Office of the Assessor submitted information on seven equity comparables. The comparables selected by the township assessor were split-level style dwellings that range in size from 1,760 to 2,216 square feet of living area. The dwellings were constructed from 1991 to 2001. These seven properties have improvement assessments ranging from \$47,319 to \$56,745 or from \$25.58 to \$27.00 per square foot of living area. Based on this record, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the comparables presented by the board of review were dissimilar to the subject property by having additional amenities or features such as a gazebo, fenced yard, inground pool, full basement, heated sunroom, larger garage and/or a shed.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code

§1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains assessment information on thirteen comparables located in close proximity to the subject and which were of a similar split-level design to the subject dwelling. The Board has given reduced weight to appellant's comparable #4 and board of review comparables #2, #6 and #7 as each of these homes have a basement which is not a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, #5 and #6 along with board of review comparables #1, #3, #4 and #5. These nine comparables were similar in age to the subject and range in size from 1,760 to 2,087 square feet of living area and have improvement assessments that range from \$37,655 to \$50,252 or from \$18.04 to \$26.55 per square foot of living area. The subject's improvement assessment of \$48,914 or \$25.73 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 23, 2015

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.